



State Board of Equalization

# News Release

**Chairman Jerome E. Horton**

**4<sup>th</sup> District – Los Angeles**

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## **California Updates List of Largest Sales and Use Tax Delinquencies for Second Quarter 2011**

Jerome E. Horton, Chairman of the California State Board of Equalization (BOE), today announced that the list of California's largest unpaid sales and use tax delinquencies has been updated for the second quarter of 2011 on the BOE website at [www.boe.ca.gov/cgi-bin/deliq.cgi](http://www.boe.ca.gov/cgi-bin/deliq.cgi). The BOE replaced nine names on its list of debtors for the second quarter of 2011. Those added to the list have delinquencies totaling \$11.7 million in sales and use tax owed. The list, updated quarterly, includes a total of \$400.3 million in sales and use tax liabilities owed to the State of California.

Since January 1, 2007, the BOE is mandated by state law to post online a list of the largest 250 tax delinquencies of more than \$100,000 in tax, after notifying debtors that their tax liabilities will be disclosed to the public. The taxpayers identified to be listed are notified 30 days before their information is posted.

Chairman Horton authored the legislation ([AB 1418](#), 2006) that created this state law when he was a member of the California State Assembly. The BOE and the Franchise Tax Board combined have collected more than \$50 million in delinquent state and local taxes under AB 1418. Publication of the list of tax delinquencies, per Chairman Horton's AB 1418, has proven a successful way to prompt the delinquent taxpayers to come forward and pay the amounts due promptly.

Since the inception of this program, 36 qualifying taxpayers whose account balances represent a total of \$37.8 million in sales and use tax liabilities have come forward to take care of their debts. Of the \$37.8 million in liabilities, \$5.1 million has been collected to date. The debts have been taken care of in the following ways: 25 through installment payment agreements and 11 by making payment in full. The list, updated quarterly, currently includes debtors with \$400.3 million in tax liabilities. Of that amount, \$78.5 million in liabilities are jointly owed by more than one taxpayer on list. Tax liabilities under appeal, litigation, or bankruptcy proceedings are not included.

For a complete list of the state's largest sales and use tax debtors, visit [www.boe.ca.gov/cgi-bin/deliq.cgi](http://www.boe.ca.gov/cgi-bin/deliq.cgi). Below are the nine names and their \$11.7 million in sales and use tax delinquencies added to the list for the second quarter of 2011.

Registered Business Name	Doing Business As (DBA)	City	Liability Amount Due
MOBILE SYSTEMS WIRELESS S.F. LLC		DUBLIN	\$3,015,662.00
CELLULAR SYSTEMS LLC	MOBILE SYSTEMS WIRELESS OF SN DG	DUBLIN	\$2,146,664.00
MIKIAL SINGH NIJJAR		SAN FRANCISCO	\$1,318,434.00
ALI SHAHRYARINEJAD		ENCINO	\$948,551.00
DIRTY PICTURES, INC.	DPI	LOS ANGELES	\$937,273.00
COMPASSIONATE PATIENTS' COOP OF CA	CPCC	HAYWARD	\$936,122.00
CURTIS EUGENE KISER		GROVER BEACH	\$820,352.00
SANDRA JEAN KISER		GROVER BEACH	\$820,352.00
BAHOUR OIL INC.		LAKEWOOD	\$730,450.00
<b>TOTAL</b>			<b>\$11,673,860.00</b>

Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization legislative committee chairman. He is the first to serve on the Board of Equalization with over 21 years of experience with the Board of Equalization. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The Board of Equalization collects more than \$48 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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